

**Exhibit D**

**Budget and Staffing Plan**

**Exhibit D-1**

**Budget Plan for the Compensation Period<sup>1</sup>**

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<sup>1</sup> Although the total fees sought in this Application did not exceed the total budgeted fees for the Compensation Period (fees sought in this Application are 14.3% below budgeted fees), the fees sought for June exceed budgeted fees for this month \$130,448 or 15.6% over the budget for this month. Significantly, the efforts required to defend against voluminous litigation in the *Altair* matter required billing more hours than anticipated and account for the higher than budgeted fees in this month.

| Matter #   | Matter Name   | June                 |                      | July                 |                      | August               |                      | September            |                           |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|
|  |   | Actual Fees          | Estimated Fees       | Actual Fees          | Estimated Fees       | Actual Fees          | Estimated Fees       | Actual Fees          | Estimated Fees            |
| 33260.0007   | PROMESA TITLE III: ERS                                      | \$ 76,080.60         | \$ 65,783.48         | \$ 2,656.20          | \$ 2,791.85          | \$ 35,841.00         | \$ 36,610.36         | \$ 119,386.80        | \$ 39,718.78              |
| 33260.0045   | ERS TITLE III – ALTAIR                                      | \$ 832,499.70        | \$ 719,825.09        | \$ 185,489.70        | \$ 194,962.29        | \$ 471,773.40        | \$ 481,900.51        | \$ 31,328.10         | \$ 522,816.49             |
| 33260.0046   | ERS TITLE III – PENSION CHALLENGE                           | \$ 315.60            | \$ 272.89            | \$ 157.80            | \$ 165.86            | \$ -                 | \$ -                 | \$ 631.20            | \$ -                      |
| 33260.0068   | ERS TITLE III - COOPERATIVAS DE AHORO Y CREDITOR VEGABAJENA | \$ 54,923.10         | \$ 47,489.54         | \$ 157.80            | \$ 165.86            | \$ -                 | \$ -                 | \$ -                 | \$ -                      |
| <b>ERS TOTAL</b>   |   | <b>\$ 963,819.00</b> | <b>\$ 833,370.99</b> | <b>\$ 188,461.50</b> | <b>\$ 198,085.85</b> | <b>\$ 507,614.40</b> | <b>\$ 518,510.87</b> | <b>\$ 151,346.10</b> | <b>\$ 562,535.28</b>      |
| <b>ESTIMATED FEES Compensation Period (June - September 2019) TOTAL:</b> |   |                      |                      |                      |                      |                      |                      |                      | <b>\$2,112,502.99</b>     |
| <b>ACTUAL FEES Compensation Period (June - September 2019) TOTAL:</b>    |   |                      |                      |                      |                      |                      |                      |                      | <b>\$1,811,241.00</b>     |
| <b>Percent Variance (Actual vs Budgeted Fees)</b>                        |   |                      |                      |                      |                      |                      |                      |                      | <b>14.3% below budget</b> |

**Exhibit D-2**

**Staffing Plan for the Compensation Period**

**Staffing Plan for the Compensation Period**

| <b>Category of Timekeeper<sup>2</sup></b> | <b>Number of<br/>Timekeepers Expected<br/>to Work on The Matter<br/>During the Budget Period<sup>3</sup></b> | <b>Average Hourly Rate<sup>4</sup></b> |
|---|--|--|
| Partners                                  | 19   | \$789                                  |
| Senior Counsel                            | 8  | \$789                                  |
| Associates                                | 16   | \$789                                  |
| e-Discovery Attorneys                     | 7  | \$390                                  |
| Law Clerks                                | 5  | \$270                                  |
| Paraprofessionals                         | 16   | \$270                                  |
| <b>Total:</b>                             | <b>71</b>  |  |

<sup>2</sup> Attorney Practice Groups: BSGR&B, Litigation, and Corporate.

<sup>3</sup> The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

<sup>4</sup> As detailed in the Fifth Interim Application, as of January 1, 2019, Proskauer's rates under the Engagement Letter increased from \$759 per hour for attorneys and \$260 per hour for paraprofessionals to \$789 per hour for attorneys and \$270 per hour for paraprofessionals. Additionally at that time, with the client's knowledge and permission, Proskauer created a new rate class, e-Discovery Attorney, with the rate of \$390 per hour. Rates have not increased during this Compensation Period.